



ACTS AND LAWS,

Made and passed by the General Court or Assembly of the State of Connecticut, holden at Hartford, (in said State) on the second Thursday of May, Anno Domini 1785.

An Act vesting the United States in Congress assembled with Power to regulate the Commerce of the United States.

WHEREAS the United States in Congress assembled, on the 30th Day of April 1784, recommended to the several States to vest Congress with certain Powers for the Purpose of enabling them to secure to the Citizens of the United States reciprocal Advantages in their Commerce with foreign Nations, and the same having been duly considered and deliberated upon : Preamble.

BE it enacted by the Governor, Council, and Representatives in General Court assembled, and by the Authority of the same, That the United States in Congress assembled, be, and hereby are vested with full Powers and Authority for the Term of Fifteen Years next ensuing, to prohibit any Goods, Wares, or Merchandize, from being imported into, or exported from this State in Vessels belonging to, or navigated by the Subjects of any foreign Power with whom the United States shall not have formed Treaties of Commerce, and to prohibit the Subjects of any foreign State, Kingdoms, or Empire, unless authorised by Treaty, from importing into this State any Goods, Wares, or Merchandize, which are not the Produce or Manufacture of the Dominions of the Sovereign, whose Subjects they are, and to take proper Measures for carrying the same into Effect. Congress vested with power to regulate Trade for the term of 15 years.

Provided, That to all Acts of the United States in Congress assembled, in Pursuance of the above Powers, the Assent of nine States shall be necessary. *Provided also*, That this Act shall not take Effect until ten States in the Union shall have passed Acts vesting Congress with similar Powers, and that the Prohibitions that shall be made extend alike to all States. Proviso.

An Act for erecting and constituting a County.

Time of holding Courts in Middlesex County.

BE it enacted by the Governor, Council and Representatives in General Court assembled, and by the Authority of the same, That the Towns of Middletown, Haddam, Killingworth, Say-Brook, East-Haddam, and Chatham, be, and they are hereby constituted a distinct County by the Name of the County of *Middlesex*; and there shall be held in said County a Superior Court, in Middletown, on the last Tuesday of July, and at Haddam on the last Tuesday of January, annually; and a Court of Common Pleas in Middletown on the second Tuesday of December, and at Haddam on the fourth Tuesday of April, annually; and all Suits commenced, and depending in the Counties in Hartford and New-London, between Parties in said Towns, shall proceed to Judgment and Execution as though this Act had not been made.

Proviso.

Provided, That all the Courts in said County shall be holden in Middletown, until the Town of Haddam shall at their own Expence erect a Court-House and Goal within said Town, to the Satisfaction of the County Court in said County.

An Act in Addition to a Law entitled an Act for regulating the Election of the Governor, Lieutenant-Governor, Assistants, &c.

BE it enacted by the Governor, Council and Representatives in General Court assembled, and by the Authority of the same, That in future the Meeting of the Freemen in the several Towns in the County of *Middlesex*, for the Purposes in said Act mentioned, shall be on the first Monday after the first Tuesday of April, and on the third Tuesday of September annually.

An Act for laying an Excise on fundry Articles of Consumption within this State.

Preamble.

WHEREAS it is necessary in order to establish Funds for the Payment of the Interest and to support the Value and Credit of Public Securities, that Measures be adopted and pursued in Addition to the ordinary Mode of Taxation within this State.

Articles enumerated with their Rates.

BE it enacted by the Governor, Council and Representatives in General Court assembled, and by the Authority of the same, That there shall continue to be an Excise collected on Goods, Wares and Merchandize, sold by Retail or consumed in this State, as by Law heretofore granted, viz. On every Gallon of foreign Wine, Nine-pence; on every Gallon of foreign Brandy, Six-pence; on every Gallon of foreign Geneva, Six-pence; on every Gallon of West-India Rum, Six-pence; on every Gallon of New-England or Country Rum, Four-pence; on all other distilled Spirits, Four-pence per Gallon; on all imported Malt Liquors, Six-pence per Gallon; on each Pound of imported Snuff, Six-pence; on each Pound of Bohea Tea, Four-pence; on all other Kinds of India Tea, One Shilling and Six-pence per Pound; on each Pound of Coffee, One Penny; on each Pound of imported Chocolate, Two-pence; on each Pound of imported Loaf Sugar, Two-pence; on each Pound of Brown Sugar, Half-penny; on every Bushel of foreign Salt, Three-pence; and on all other Goods, Wares and Merchandize, not the Growth or Manufacture

facture of this or the United States of America, two and a half per Cent. on the Value thereof, in Lawful Money, at the Time the same shall be purchased by the Person or Persons who shall retail the same.

And that all Sales made in this State of imported Wines or other distilled Spirits, by less Quantity than forty Gallons; of Bohea Tea by less Quantity than seventy-five Pounds; of other Teas by less Quantity than fifty Pounds; of Coffee by less Quantity than one hundred Pounds neat Weight; of imported Chocolate by less Quantity than fifty Pounds; of imported Loaf Sugar by less Quantity than one hundred Pounds neat Weight; of other imported Sugars by less Quantity than two hundred gross Weight; and of imported Salt by less Quantity than thirty Bushels at one Time; and that all Sales of all other Kinds of Goods or Articles subjected to an Excise by this Act as aforesaid, made by any Quantity except to Retailers in this State duly licenced as is herein after provided, and except also Goods sold to Inhabitants of other States to the Amount of fifty Pounds Lawful Money at one Time, shall be considered as selling by Retail within the Meaning of this Act to every Intent and Purpose.

Retail described.

And the County Courts in each County shall appoint a Collector from Time to Time as Occasion shall require, to collect said Excise. And each Collector so appointed shall be sworn to a faithful Discharge of his Office, and also become bound with one or more sufficient Sureties, Freeholders, and Inhabitants of this State, before such County Court, or any one of the Judges thereof, in a Recognizance of two thousand Pounds Lawful Money, to the Treasurer of this State, conditioned that such Collector shall well and faithfully execute and perform his said Office according to Law, and make good all Damages that shall accrue to this State by Means of his Failure therein, which Bond shall be entered on the Records of such County Court.

Collectors appointed.

And such Collector so appointed and qualified, shall have full Power and Authority to appoint one or more Deputy or Deputies, under him from Time to Time, as shall be needful: And such Deputies shall likewise be sworn to a faithful Discharge of said Office.

Collectors may appoint deputies.

And each such Collector is hereby authorized and directed either by himself or his Deputy, to demand, collect and receive all the Excise aforesaid within their respective Counties: and each such Collector shall be accountable for the Doings of his Deputies in said Office, and is hereby authorized and empowered to call his said Deputies, or any of them to account for all Monies or Securities by them so collected, when he shall think proper. And each Collector appointed by the County Court, and qualified as aforesaid, shall render to the Treasurer of this State a true Account of all his Doings in said Office, and of all the Monies collected, and Securities received on the Articles aforesaid by him and his Deputies, by Virtue of this Act once in six Months and oftener if required.

Accountable for the doings of their deputies.

And the Fee or Reward of such Collector or his Deputy, shall be seven and a half per Cent. on all Monies by him collected and paid, according to the Directions of this Act.

To render account to the State Treasurer.

Fees.

And it shall be the Duty of each such Collector and Deputy-Collector to make diligent Enquiry after all Goods or Articles subject to the Payment of Excise within their respective Counties, and to demand of every Retailer, Tavern-keeper, or other Person or Persons whatsoever, by the first Day of October next, and as often as once in six Months afterwards, a true Manifest in Writing under Oath, containing an Invoice under his or their Hands of all Articles subject to the Payment of Excise as aforesaid, which such Person or Persons shall have consumed or sold by Retail, directly or indirectly, subsequent to the first Day of January 1785, with their Quantity and Quality expressed, and the Prices annexed, which they

Collectors to make enquiry after goods subject to pay Excise.

To demand a Manifest in writing under oath.

cost

cost such Retailer or Consumer, except of Goods and Articles which they purchased by Retail in this State, or on which he or they have before paid or secured to be paid the Excise aforesaid, which Oath may be administered by such Collector, his Deputy, or by any Assistant or Justice of the Peace as follows, viz.

Form of the Oath.

YOU swear by the Name of the ever living GOD, that the Manifest you have now made contains a full and true Account of all Goods, Wares, and Merchandize, except the Growth and Manufacture of this State, or some of the United States of America, which, since the first Day of January 1785, have been sold or consumed by or for you, or on your Account, directly, or indirectly and of their Quantity and Quality, and the Prices they cost you; except Articles you purchased by Retail in this State, or on which you have before paid or secured to be paid the Excise granted and laid by this State; except also any of the following Articles sold by you to any Person or Traders in Company to the following Amount at one Time, viz. of imported Wine or distilled Spirits, forty Gallons or more; Bobea Tea, seventy-five Pounds or more; other Teas, fifty Pounds or more; Coffee, one hundred Pounds neat Weight or more; imported Chocolate, fifty Pounds or more; imported Loaf Sugar, one hundred Pounds neat Weight or more; other imported Sugars, two hundred gross Weight or more, or imported Salt, thirty Bushels or more; and except also any other Articles you have sold either to Inhabitants of other States to the Amount of fifty Pounds Lawful Money, in the whole at one Time, or of any Quantity to licenced Retailers in this State, who had and produced at the Time of such Sales to them a written Licence to Retail; under the Hand of an Assistant or Justice of the Peace and then in Force, according to your best Knowledge and Belief.

So help you GOD.

Retailers to obtain licence.

And that such Persons as desire to be Retailers of any or all of the Articles subjected to the Payment of Excise by this Act, shall, before they or any of them Retail any of those Articles obtain a Licence before some Assistant or Justice of the Peace in the same County; and shall become bound before such Assistant or Justice of the Peace with sufficient Surety, in a Recognizance of two hundred Pounds Lawful Money, to the Treasurer of this State, that such Retailer shall duly observe and keep all the Laws of this State, that are or shall be made respecting the Excise on any Articles whatever, and shall render, whenever demanded, to such Collector or Deputy, a just and true Account and Manifest upon Oath, of all the Articles which such Retailer shall then be holden for the Payment of Excise upon, by Virtue of this Act, and pay the Excise thereon to such Collector; which Licence shall continue in Force one Year and no longer from the Date thereof; and such Assistant or Justice of the Peace shall transmit a Copy of such Licence and Bond to the Collector of Excise in the County: and his Fees for granting Licence and taking Bond as aforesaid, shall be three Shillings Lawful Money, and for an attested Copy thereof, one Shilling and Six-pence, to be paid by such Retailer.

To give bond.

To render account to the Collector.

Licence to continue one year.

Fees for granting Licence.

Not to sell less than one Quart.

That no Retailer, licenced as aforesaid, except licenced Tavern-keepers, shall directly or indirectly sell a less Quantity of the Liquors aforesaid than one Quart, or suffer the same to be drank in his House or Store or their Appendages, under the same Penalties by Law provided against selling strong Liquors without Licence.

Innholders to give bond.

That all Innholders or Taverners, upon taking out Licence, shall also give Bond accordingly to the Tenor of this Act before an Assistant or Justice of the Peace, besides the Bonds given at the County Court.

Penalty for refusing to give account.

And in Case any Retailer of any of the Articles aforesaid subject to the Payment of Excise, or any Innholder or other Person or Persons shall refuse or neglect to give in an Account under Oath in Manner and Form as the said Collectors and their Deputies are herein before enjoined to demand, in a reasonable Time after Demand made as aforesaid, or shall render

render a false Account, such Retailer, Innholder or other Person or Persons shall forfeit and pay the Sum of one hundred Pounds Lawful Money, one Half to the Treasurer of this State, and the other Half to such Collector or Deputy, or any other Person who shall prosecute the same to effect in any Court proper to try the same, and shall be adjudged incapable of holding or receiving any Licence to retail any Goods, Wares or Merchandize, or to keep a Tavern or House of Entertainment within this State.

or rendering a false Account.

And when any Retailer of any of the Articles aforesaid, or any Innholder or other Person shall desire it, such Collector or his Deputy may take good Security for such Excise, payable to the Treasurer of this State in one Month, with Interest till paid. And it shall be the Duty of such Collector to see that all such Securities taken by him or his Deputy, be duly collected, and on failure thereof, to put the same in Suit by Attachment or otherwise, and pursue the same to final Judgment by himself or Attorney, and shall be accountable for his Doings to this State.

Collectors may take Securities for payment.

That when a Collector of Excise or his Deputy shall suspect any Person hath purchased or otherwise procured in order to be used in his Family or Business in this State, any of the Articles subjected by Law to the Payment of Excise, except Articles purchased by Retail, it shall be the Duty of such Collector or Deputy to apply to such Person for an Account under Oath of all such Articles he hath so supplied himself with for the Purpose aforesaid, and to demand the Excise thereon, and upon Refusal to exhibit such Account on Oath, and pay the Excise, which Oath such Collector or Deputy is hereby impowered to administer, he shall take out a Warrant from a Justice of the Peace to summon such Person to appear before him, giving the usual Notice as in other Cases, and render such Account on Oath and pay such Duty accordingly; and upon Refusal to appear and give such Account and pay the Excise, it shall be the Duty of such Justice to give Judgment for any Sum that he shall think just and reasonable, not exceeding the Sum of five Pounds and Cost.

Collectors may call Persons to Account.

To take out a Warrant, &c.

And be it further enacted by the Authority aforesaid, That if any Person or Persons whatsoever, shall sell by Retail within this State, any of the Articles subjected by this Act to the Payment of Excise without Licence as aforesaid first had and obtained, such Person or Persons shall forfeit double the Value of the Articles sold; one Half to him that shall sue for and prosecute the same to Effect, and the other Half to the Treasurer of this State, and shall also pay a Fine of fifty Pounds for the Use of this State.

Penalty for retailing without Licence.

And be it further enacted by the Authority aforesaid, That the Collectors of Excise shall, upon their rendering their Accounts to the Treasurer of the State, agreeable to the Provision of this Act, take a Certificate from the Treasurer of their having so done, and lodge the same with the Clerk of the County Court in the County to which they respectively belong, within one Month from the Time of taking the same, on Pain of forfeiting the Penalty of their said Bonds. And it shall be the Duty of the State's Attornies in their respective Counties to enquire after such Certificates, and to prosecute all delinquent Collectors for Breach of this Act. And all Collectors and their Deputies appointed by Virtue of this Act, and all other informing Officers are hereby enjoined to inform against and due Presentment make of all Breaches of the same.

Collectors to take a Certificate from the Treasurer.

And be it further enacted by the Authority aforesaid, That all Monies raised by Excise by Virtue of this Act, shall be, and the same are hereby pledged and secured in the first Instance for Payment of the annual Interest of such Monies as have been or may be procured on Loan by order of this Assembly.

Monies how disposed of.

And be it further enacted by the Authority aforesaid, That an Act heretofore

Act repealed.

fore passed, entitled, *An Act for laying an Excise on sundry Articles of Consumption within this State*, and a subsequent Act in Addition thereto, made and passed in May 1784, be and the same are hereby repealed.

Proviso.

Provided nevertheless, That all Appointments of Collectors and their Deputies and all Licences granted under said former Acts, shall remain and continue to be in Force for the Time for which they were made or granted, to every Intent and Purpose as if made and granted under this Act. And that any Suit or Prosecution commenced, or Right of Action or Prosecution which has accrued under said former Acts, may be proceeded upon and pursued to Judgment and Execution in the same Manner as they might have been had not such Repeal taken Place.

An Act in further Addition to and Alteration of an Act for levying and collecting a Duty on certain Articles of Goods, Wares and Merchandize, imported into this State by Land or Water.

Goods in certain cases exempted from Impost.

BE it enacted by the Governor, Council and Representatives in General Court assembled, and by the Authority of the same, That if any Goods, Wares and Merchandize, on which by said Act a Duty is payable, that are the Property of any Citizen or Citizens of this State solely, or of any Citizen or Citizens of this State and of a Person or Persons not Citizens of this State, jointly as Merchants in Company, and by such Person or Persons imported into any other of the United States from any foreign Port or Place, shall be imported from such State into this State, such Goods, Wares and Merchandize, shall be exempted from the Payment of the Duty imposed by said Act. *Provided* any Owner of such Goods shall declare upon Oath, and shew also by such other satisfactory Evidence as the Nature of the Case will admit of, to the Naval-Officer or Collector of the County into which the same shall be imported, within forty-eight Hours after being imported, that such Goods, Wares and Merchandize, are the Property of some Citizen or Citizens of this State solely, or the Property of some Citizen or Citizens of this State and some other Person or Persons not Citizens of this State, jointly as Merchants in Company, and were by him or them *bona fide* imported from some foreign Port or Place not within the United States of America, and that they were imported from such foreign Port or Place, with Intent and Design to be imported into this State before offered or exposed to Sale, and that the same have not directly or indirectly in Whole or in Part been paid for, or contracted to be paid for, to or for the Use of any Person or Persons belonging to, or residing in any other of the said United States, and that no Duty hath been paid or secured to be paid thereon in any other of the said States, which Declaration upon Oath shall be according to the Deponent's best Knowledge and Belief. And such Naval-Officer or Collector is hereby empowered to administer such Oath accordingly.

Proviso.

6 per Cent. Impost.

And be it further enacted, That from and after the twentieth Day of July next, there shall be paid instead of a Duty of five per Cent. payable by said Act, a Duty of six per Cent. ad Valorem, at the Time and Place of Importation, any Thing in said former Act to the contrary notwithstanding.

County Court to appoint Collectors.

And be it further enacted by the Authority aforesaid, That in the Counties of Hartford, Windham, and Litchfield, there shall, after the twentieth Day of July next, be appointed by the County Courts of said respective Counties, a Collector of Impost, who shall give Bond and be sworn according to the Requirements of said Act. And the Collector so appointed

appointed shall have Power to appoint a Deputy in any or each of the Towns at his Discretion within the County for which he is appointed. And such Deputy shall take the Oath by said Act provided to be taken by Collectors, and shall have the same Powers and Authorities within the Town for which he is appointed, which Collectors appointed by said Act are invested with. And the Collectors of said Counties of Hartford, Windham, and Litchfield, and the respective Naval-Officers in this State shall once in six Months account with the Treasurer of this State according to the Provisions of said Act. And the Time limited in the Bonds given by such Collectors for accounting, shall be once in six Months, any Thing in said Act to the contrary notwithstanding.

And be it further enacted by the Authority aforesaid, That the Naval-Officers within and for the Counties of New-Haven, New-London, Fairfield, and Middlesex, shall respectively have Power at their Discretion to appoint one Deputy in each of the Towns within their respective Counties. *Provided nevertheless,* That the Naval-Officer for the Port of Norwich shall not have Power to appoint a Deputy in any other Town save Norwich and Preston. And the Deputies so appointed shall take the Oath which Collectors by said Act are directed to take, and shall within the respective Towns for which they are appointed, have the same Powers and Authorities which by said Act Collectors are invested with. And the Collectors which by this Act are to be appointed and the Naval-Officers shall be respectively accountable for their Deputies. And that every Person importing any Articles by Land into any of the Towns in the Counties of Fairfield, New-Haven, New-London, and Middlesex, shall exhibit to the Naval-Officer or his Deputy in such County, the original Invoice of such Articles or Price at which he purchased them, and make Proof of the same as is provided in said former Act in Cases of Goods imported by Water.

Naval-Officers in certain Counties may appoint Deputies.

Importation by Land regulated.

And be it further enacted, That if any Naval-Officer, Collector, or Deputy shall receive any Manifest or Invoice, which by Law are to be proved by Oath, without Oath made strictly according to the Directions of the Law, such Naval-Officer, Collector or Deputy, shall on Conviction thereof, forfeit and pay to the Treasurer of the County, to and for the Use of the County where the Offence is committed, the Sum of Twenty Pounds for each Offence, and his Office as Naval Officer, Collector, or Deputy, shall from the Time of Conviction be null and void.

Penalty.

And be it further enacted, That if any Person shall directly import or be aiding and assisting in importing into this State by Land or Water, any Article which by this Act or said Act is made liable to the Payment of Duty, without paying or securing to be paid according to Law the Duty to which such Article is liable, such Person shall (besides the Penalties already by Law to be inflicted on such Person) be for the Term of seven Years next after such Offence, rendered incapable of having and maintaining any Action founded on Contract expressed or implied, and of ever recovering any Interest that may have accrued thereon during said Term.

Penalty.

And be it further enacted by the Authority aforesaid, That in any such Action already brought and commenced, or that may hereafter be commenced, in which the Defendant shall plead in Bar of said Action, that the Plaintiff after the twentieth Day of July 1785, did import or was aiding or assisting in importing from any other State into this State, any Article by said Act or this Act liable to the Payment of a Duty, not having paid or secured to be paid such Duty, and on such Plea issue in Fact or in Law, shall on Trial be found in Favour of the Defendant, Judgment shall be rendered in Favour of the Defendant, and the Plaintiff shall thereby be barred of any Recovery for the same Matter, Cause, or Thing, for the

Penalty.

the Term of seven Years then next following, and shall never recover any Interest thereon that may have accrued during that Term.

Repealing
clause.

And be it further enacted, That the third Paragraph of said Act and this Part of the fourth Paragraph of said Act, viz. "And twenty-five per Cent. added to the Prices at which the Articles specified in said In-voices are set, shall be deemed and taken to be the Value of such Articles at the Time and Place of Importation," and that Part of said Act directing Collectors to be appointed by the County Courts, be, and the same are hereby repealed. And the Collectors already appointed under and by Force of said Act, shall hold and exercise the Powers and Authorities given to them by said Act, until the twentieth Day of July next, after which Time the Powers and Authorities of such Collectors shall cease. And said Collectors shall thereupon forthwith account with the Treasurer of this State according to the Directions of said Act.

Collectors
fees.

And it is further enacted, That the Collectors who shall be appointed in Pursuance of this Act, in the Counties of Windham and Litchfield, shall be entitled to receive out of the Duties by them collected, at the Rate of seven and a half per Cent. for their Labour, Trouble and Expence, in and about the Execution of the Duties of their Office; and likewise that the like Commissions be allowed on all Monies which shall be collected on Goods imported into this State by Land.

An Act in Addition to an Act, entitled, An Act for collecting and paying Rates or Taxes.

One eighth
abated.

BE it enacted by the Governor, Council, and Representatives in General Court assembled, and by the Authority of the same, That on all Warrants to be issued hereafter by the Treasurer of this State for collecting of Taxes, there shall be allowed to the several Towns in this State, an Abatement of one eighth Part of the true List of said Towns respectively, which eighth Part the Civil Authority and Select-Men of the respective Towns are hereby impowered to apply for the Relief of the Indigent in the Abatement of their particular Rates, in Whole or in Part, in such Way and Manner as they shall judge most proper, just and reasonable; and that no other or further Abatement shall be allowed in Settlement of said Taxes with the Treasurer, to the respective Towns or Collectors; any Law, Usage or Custom to the contrary notwithstanding.

Collectors
may be com-
mitted to
Goal.

And be it further enacted by the Authority aforesaid, That the Treasurer, in issuing his Distress on said Taxes against the several Collectors, shall issue and direct the same, for want of Goods and Chattels, against the Bodies of such Collectors, who on Commitment shall be held in Goal until they shall respectively pay unto the Select-Men the Sums due on such Tax, or be otherwise released by due Course of Law.

Select-Men
liable.

And on a Return of a *Non est inventus* of the Distress or Commitment thereon of any Collector of said Taxes, the Treasurer shall forthwith issue a Distress for such Part of said Taxes as may remain unpaid into the Treasury, against the Goods and Chattels of the Select-Men of the Town to which such negligent Collector belongs, in Manner as by said Act is provided.

Other Inha-
bitants liable

And be it further enacted by the Authority aforesaid, That in Case of a Return of *Non est inventus*, in Whole or in Part of the Distress issued as aforesaid, against the Select-Men of any Town, it shall be the Duty of the Treasurer forthwith to issue a Distress for such Part of said Taxes as may remain unpaid, together with all Officers Fees and Charges before such Time arisen, against the Goods or Chattels of the Inhabitants of such Town.

And in order to complete the Collection of all Arrearages of Taxes due to the Treasury, for which Warrants have heretofore been issued on the List for the Year 1781, or any List since made, *Be it further enacted by the Authority aforesaid*, That in all such Cases the Civil Authority and Select-Men in the respective Towns, be, and they are hereby authorized to make an Abatement in Whole or in Part of the Taxes yet due from the Poor and Indigent in such Manner and Proportion as they shall judge most just and reasonable.

Select-Men
to make a-
batements.

Provided nevertheless, No Abatement shall be made to any Person, but such as the Authority and Select-Men shall judge unable to pay the same. And provided the whole Abatement made by Virtue of this Act, shall not exceed the one twentieth Part of the Sum Total of such Tax on which the Abatement is made, which Abatements so made, shall be allowed by the Treasurer.

Proviso.

And be it further enacted by the Authority aforesaid, That in all Cases where Warrants have heretofore been issued for collecting Taxes, if any Collector or Collectors shall not fully settle and pay the same to the Treasurer on or before the first Day of December next, it shall be the Duty of the Treasurer, and he is hereby authorized and directed immediately thereafter to issue out a Warrant against the Body of any such Collector so neglecting, for Want of Goods and Chattels, him to commit to Prison in common Form, any Usage or Custom to the contrary notwithstanding. And in Case of Commitment of any Collector, or Return of *Non est inventus* on such Warrant, the Treasurer shall thereafter proceed to issue his Warrants against the Goods and Chattels of the Select-Men and Inhabitants of such Town, as the Case may be, in the same Manner as is before provided in this Act for collecting of Taxes for which Warrants have not been already issued.

Treasurer to
issue warrants
against the
Bodies of de-
linquent Col-
lectors after
the 1st of Dec.

And be it further enacted by the Authority aforesaid, That whenever the Estate of Select-Men or of the Inhabitants of any Town in this State shall be taken on Distress issued against the Select-Men or Inhabitants of the Town, according to the Provisions of this Act, the Owner or Owners of such Estate may apply to an Assistant or Justice of the Peace, not inhabiting in such Town, who is hereby empowered to appoint three judicious, indifferent Freeholders, who shall appraise the Estate so taken on such Distress at the just Value in Money, which on the Sale thereof shall be paid by the Town from which such Taxes are due, with such further Damages as shall be found just and reasonable.

Select-Men
and other In-
habitants re-
lieved.

And be it further enacted by the Authority aforesaid, That one fourth Part of the Taxes of three Pence on the Pound, granted in January 1782, and of one Shilling on the Pound granted in May 1782, may be paid to the Collectors of said Taxes, and by them to the Treasurer, in such Certificates as may be issued from the Continental Loan-Office in this State, pursuant to the Resolution of Congress of the 28th of April 1784, for Interest due to the last Day of the Year 1782, on Loan-Office Certificates issued from the Loan-Office aforesaid, and on Certificates of other liquidated Debts of the United States, contracted in this State.

Certificates
receivables.

An Act in Addition to the Statute, entitled, An Act for collecting and paying Rates or Taxes.

BE it enacted by the Governor, Council, and Representatives, in General Court assembled, and by the Authority of the same, That in any Town where the Sum Total of their List exceeds the Sum of thirty thousand Pounds, such Towns shall have Liberty and Authority, if they judge it expedient,

Town whose
List exceed
30,000l. may
appoint two
Collectors.

Town to be divided into two Districts. Town-Clerk to return Names of Collectors, &c

expedient, to appoint two Collectors annually to collect the State Taxes, and divide such Town into two Districts for the Purpose of collecting the Taxes, and assign to each Collector his District to collect; and the Town-Clerk in such Case shall annually send to the Treasurer of the State the Names of both such Collectors, describing their respective Districts as in other Cases is provided where but one Collector is appointed. And the Listers of such Town shall in the Sum Total of the Lists, make a Division thereof according to the Districts made in such Town, and the Treasurer shall issue his Warrants to each of such Collectors respectively.

Power of Collectors.

And be it further enacted, That whenever two Collectors are chosen in Manner aforesaid, they shall be vested with the same Powers and Authorities to collect the Rates on the List in their respective Districts, under the same Regulations, and be responsible in the same Manner as other Collectors of State Taxes, and such Towns shall be responsible for the Taxes as in other Cases where but one Collector is appointed, and may proceed in the same Manner against such Collectors to secure the Town and collect the Taxes if need be, whenever such Collector shall neglect to collect the same according to Law.

Towns made responsible.

Towns may take advantage of this Act the current Year.

And be it further enacted by the Authority aforesaid, That any Town where the Sum Total of their List brings them within the Provision of this Act, may, if they shall judge it expedient, take the Benefit of this Act the current Year, by dividing the Town into Districts as aforesaid, and appointing Collectors and sending their Names to the Treasurer in due Season, and before any future Warrants shall be issued by him.

An Act in Addition to an Act, entitled, An Act for laying and collecting Duties on the Importation of Rum, and in Addition to an Act for levying and collecting Duties on the Importation of certain Articles and for appropriating the same.

No Duty to be paid on Rum not landed or sold in this State, &c.

BE it enacted by the Governor, Council, and Representatives in General Court assembled, and by the Authority of the same, That no Duty shall be payable by Force of said Acts on Rum imported into this State that is not landed or sold, or disposed of in this State, provided the Owners of such Rum or some other Person in his Behalf, do at the Time of entering such Rum at the proper Naval-Office, give Bond with good Security to the Naval-Officer to the Value of such Rum, that the same shall not be landed, sold or disposed of in this State, until the Duties payable by said Acts have been, according to Law, paid or secured to be paid; and that such Rum shall, if not landed, sold or disposed of as aforesaid, and the Duty paid or secured to be paid according to Law, be within one Month thereafter exported out of the State. *Provided nevertheless*, That nothing in this Act shall be construed to exempt Rum exported out of this State Northward by Way of Connecticut River, from the Payment of Duties payable by said Act; and in Case it shall not be made to appear within two Months after the Date of such Bond, to the Satisfaction of the Naval-Officer of the Port from which it is exported, by a Certificate from the Naval-Officer of the Port to which it is imported, that such Rum was duly and legally entered at his Office, and by the Oath of two credible Witnesses, that the identical Rum specified in such Bond was bona fide exported out of this State and not re-landed in this State, such Bond shall become absolute, and the Penalty thereof be forfeited; and no less Proof than

To give Bond with security.

Proviso.

what

what is in this Act specified, shall be admissible by any Naval-Officer of this State, nor shall such Naval-Officer on any Pretence receive such Proof after the Expiration of said two Months.

An Act in Addition to an Act, entitled, An Act for the Settlement of testate and intestate Estates.

BE it enacted by the Governor, Council, and Representatives, in General Court assembled, and by the Authority of the same, That when it shall happen that the personal Estate of a deceased Intestate, leaving a Widow, is not sufficient for the Payment of the Debts of the said Deceased, besides such Household Goods, as are necessary for the Support of Life, and are exempted from Execution by Law in such Case, the Court of Probate that grants Administration on the Estate of said Deceased, shall order unto the Widow such necessary Household Goods, exempted from Execution as aforesaid, to be her own Property.

Personal Estate insufficient to pay Debts of Deceased to be exempt from Execution, Widow living

An Act in Addition to, and Alteration of an Act, entitled, An Act for constituting and regulating Courts, and appointing the Times and Places for holding the same.

BE it enacted by the Governor, Council, and Representatives, in General Court assembled, and by the Authority of the same, That for the future the Time for holding the Court of Common Pleas within and for the County of Windham, shall be the third Tuesday in August annually, instead of the third Tuesday in June, as by Law heretofore provided. And all Actions commenced or that shall be commenced before the tenth Day of June next, returnable to the Court of Common Pleas in said County on the third Tuesday of June next, and all Actions and Suits which stand continued to that Time, and Appeals taken from Judgments rendered by single Ministers of Justice in said County, shall and may be entered in said Court, to be holden on the third Tuesday in August next, and proceed to final Judgment and Execution in the same Manner as they might have been entered and proceeded with in said June Court, if this Act had not been made.

Time of holding C. Court in Windham.

Suits brought before the 10th June.

Actions now continued.

Appeals from Justices, &c.

An Act in Addition to an Act, entitled, An Act concerning Book Debts.

BE it enacted by the Governor, Council, and Representatives, in General Court assembled, and by the Authority of the same, That all such Book Debts as are now outstanding, or that shall hereafter be contracted, and that shall not within six Years after the contracting such Debt, or within that Term of Time after the first Day of July 1785, where such Debts are already contracted, be either sued for, balanced, or accounted for with the original Debtor, his Attorney, Agent, or other lawful Successor or Substitute, and an Account or Balance thereof, witnessed by subscribing the Debtor or Accountant's Name to the Creditor's Book, such Debt shall not be recoverable in any Court in this State.

Limitation of Book Debts unless, &c.

Provided nevertheless, That the Time the Debtor shall be out of this State

Provided.

State or the Creditor shall be absent from the United States, or legally incapable to sue in his own Name, shall not be computed as a Part of the Time limited by this Act.

An Act in Addition to an Act, entitled, An Act for directing Lifers in their Office and Duty.

Lifers to make return to General Assembly.

Penalty for neglect.

BE it enacted by the Governor, Council, and Representatives in General Court assembled, and by the Authority of the same, That the Lifers of the several Towns in this State, shall make Return of the Lists of their respective Towns to the General Assembly at their Sessions in October annually, on or before the second Tuesday after the Meeting of said Assembly, under the Penalty in said Act annexed to the Neglect of returning the List.

An Act in further Addition to an Act, entitled, An Act for stating, limiting and naming the Counties in this State.

Berlin to be in the County of Hartford.

BE it enacted by the Governor, Council, and Representatives, in General Court assembled, and by the Authority of the same, That the Town of Berlin be included in, and Part of the County of Hartford.

An Act in Alteration of a Law of this State, entitled, An Act for laying a Tax on Shipping, for repairing the Light-House near the Port of New-London.

Taxes to be paid by coasting Vessels.

Naval Officer to give Certificate.

Vessels not to be liable to further Tax for one Year.

BE it enacted by the Governor, Council, and Representatives, in General Court Assembled, and by the Authority of the same, That the Taxes to be paid by coasting Vessels in Pursuance of an Act, entitled, An Act for laying a Tax on Shipping for repairing the Light-House near the Port of New-London, shall be as follows after the tenth Day of July next, viz. for each and every coasting Vessel of the Burthen of twenty Tons or more, the Sum of Twelve Shillings, annually; and if of less Burthen than twenty Tons, the Sum of Eight Shillings Lawful Money, annually; which Sums shall be paid the first Time such Vessel shall clear out at any Naval-Office after said tenth Day of July; and the Naval-Officer clearing out such Vessel shall give a Certificate under his Hand and Seal of Office, of the Payment of the Tax imposed by this Act, to the Master of such coasting Vessel, and such Vessel shall not be liable from the Date of such Certificate to pay any further Tax for the Space of one Year, any Thing in said Act notwithstanding.